

Report on the

# **Chambers County Emergency Communications District**

**Chambers County, Alabama**

**October 1, 2018 through September 30, 2020**

**Filed: September 3, 2021**



## **Department of Examiners of Public Accounts**

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*Rachel Laurie Riddle, Chief Examiner*



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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Chambers County Emergency Communications District, Chambers County, Alabama, for the period of October 1, 2018 through September 30, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Marian B. Hill  
Examiner of Public Accounts

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## Department of **Examiners of Public Accounts**

### **SUMMARY**

#### **Chambers County Emergency Communications District October 1, 2018 through September 30, 2020**

The Chambers County Emergency Communications District, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Chambers County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

### **FINDING**

The following instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings, and it is summarized below.

- ◆ 2020-001 relates to the District’s failure to adequately document expenditures. This finding was previously reported as Finding 2018-001.

### **EXIT CONFERENCE**

Board members and administrative personnel, as reflected on Exhibit 3, were invited to an exit conference to discuss the contents of this report. The following individuals attended the exit conference, held at the office of the Emergency Communications District: Director: Jessica Yeager; Chairman: Tommy Weldon; and Board Member: Johnny Allen. Also in attendance were representatives of the Department of Examiners of Public Accounts: David J. Lane, Audit Manager; and Marian B. Hill, Examiner.

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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

### *October 1, 2018 through September 30, 2020*

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<b>Ref. No.</b>	<b>Finding/Noncompliance</b>
2020-001	<p><b><u>Finding:</u></b> The <i>Code of Alabama 1975</i>, Section 11-98-6, gives the District the authority to use money received to establish, operate, maintain and replace an emergency communication system. In order to ensure money is expended for these purposes, it is incumbent upon the District to establish, implement and maintain policies and procedures to require documentation to be maintained for all disbursements and to ensure money is expended for allowable purposes. Five disbursements were noted which did not have adequate supporting documentation. The District did not have procedures in place to ensure documentation was maintained to support these disbursements. As a result, expenditures could be made for unallowable purposes. This finding was previously reported as Finding 2018-001.</p> <p><b><u>Recommendation:</u></b> The District should establish policies and procedures to ensure that all disbursements are supported by sufficient documentation.</p>

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# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances***  
***October 1, 2018 through September 30, 2020***

	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 816,236.95	\$ 820,676.60	\$ 1,636,913.55
County Funding	72,615.91	74,119.80	146,735.71
Municipal Funding	424,857.60	433,432.08	858,289.68
Other Contracts	168,750.07	149,476.24	318,226.31
Interest	568.07	565.95	1,134.02
Other	400.00	32,107.00	32,507.00
Total Receipts	<u>1,483,428.60</u>	<u>1,510,377.67</u>	<u>2,993,806.27</u>
<b><u>Disbursements</u></b>			
Personnel Expenditures	951,890.40	1,025,609.76	1,977,500.16
911 Related Expenses	128,197.68	153,803.28	282,000.96
Office Expense	98,125.13	102,077.97	200,203.10
Training and Education Expenses	5,285.71	8,307.37	13,593.08
Vehicle Expenses	5,890.14	48,236.01	54,126.15
Debt Service:			
Principal	132,434.53	204,703.28	337,137.81
Interest	87,498.82	82,393.86	169,892.68
Total Disbursements	<u>1,409,322.41</u>	<u>1,625,131.53</u>	<u>3,034,453.94</u>
Excess (Deficit) of Receipts Over Disbursements	74,106.19	(114,753.86)	(40,647.67)
Cash Balances - Beginning of Year	<u>432,684.80</u>	<u>506,790.99</u>	<u>432,684.80</u>
Cash Balances - End of Year	<u>\$ 506,790.99</u>	<u>\$ 392,037.13</u>	<u>\$ 392,037.13</u>



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***Summary of Long-Term Debt***  
***September 30, 2020***

<b>Type of Debt</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Balance</b>	<b>Ending Balance</b>
<b><u>Bonds Payable:</u></b>				
Revenue Bonds, Series 2014-A	4.875%	12/20/2034	\$ 1,900,000.00	\$ 1,530,631.33
Total Bonds Payable			<u>1,900,000.00</u>	<u>1,530,631.33</u>
<b><u>Capital Leases:</u></b>				
Government Equipment	3.345%	12/16/2019	253,627.00	
Government Equipment	3.549%	02/05/2020	<u>64,499.00</u>	
Total Capital Leases			<u>318,126.00</u>	
Total Long-Term Debt			<u>\$ 2,218,126.00</u>	<u>\$ 1,530,631.33</u>

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## *Additional Information*

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***Board Members and Administrative Personnel***  
***October 1, 2018 through September 30, 2020***

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<b>Board Members</b>		<b>Term Expires</b>
Tommy Weldon	Chairman (*)	2021
Byron Pigg	Chairman (**)	2024
Richard Carter	Member	2022
Johnny Allen	Member	2021
George Rampey	Member	2021
David Ennis	Member	2024
Lynn Coker	Member	2022
<b><u>Administrative Personnel</u></b>		
Jessica Yeager	Director	Indefinite
Donald Smith	Director	Retired January 30, 2019

(\*) Chairman from July 23, 2019 through September 30, 2020.

(\*\*) Chairman from October 1, 2018 through July 22, 2019.